



TOBACCO PRODUCTS CREDIT SCHEDULES A & B

(attach this schedule to your TT-100)

TT-102: Page _____ of _____

IMPORTANT! Please read the instructions on the reverse side before completing this form.

For Assistance: Call the department at (608) 266-8970.

Name of Business	Federal Employer ID No.	Wis. Permit Number TPD -	Month & Year
------------------	-------------------------	-----------------------------	--------------

SCHEDULE A - Tobacco Products Sold to Exempt Organizations

Instructions: Enter only sales you made to tax-exempt organizations such as military post exchanges or state and federally operated veterans hospitals. List each sale separately and provide all the information requested.

Sales to Native American Indian Tribes/retailers in Wisconsin are NOT exempt.

Do NOT include non-tobacco items (e.g. papers, pipes, lighters) or cigarettes.

**Mfr's List Price is the Mfr.'s established list price to distributors, prior to any reductions for volume or discount.*

ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS:

(See reverse side for definition of "roll-your-own".)

Submit in duplicate when columns A, B, C & D completed.

Line	Invoice		Sold To	City	Untaxed Tobacco Products (including RYO) at *Manufacturer's List Price	Column A	Column B	Column C	Column D
	Number	Date				Purchased From	Manufacturer	Brand Name	Total Ounces
1	Balance Brought Forward				\$				
2									
3									
4	Total Tax-Exempt Sales (Schedule A) – Add lines 1 through 3				\$	"Roll-Your-Own" Tobacco Do NOT transfer to TT-100: Total →			

SCHEDULE B - Tobacco Products Returned to Out-of-State Suppliers, Short-Shipped or Refused

Instructions: Enter on this schedule all tobacco products you returned to out-of-state suppliers during the month or that were short-shipped. List each return/short-shipment separately and provide all the information requested.

ROLL-YOUR-OWN (RYO) TOBACCO PRODUCTS:

(See reverse side for definition of "roll-your-own".)

Submit in duplicate when columns A, B, C & D completed.

Line	Invoice		Shipped To / Shorted By	State	Untaxed Tobacco Products (including RYO) at *Manufacturer's List Price	Column A	Column B	Column C	Column D
	Number	Date				Purchased From	Manufacturer	Brand Name	Total Ounces
5	Balance Brought Forward				\$				
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	Total Tax (Schedule B) – Add lines 5 through 17				\$	"Roll-Your-Own" Tobacco Do NOT transfer to TT-100: Total →			

INSTRUCTIONS

WHO MUST COMPLETE THIS SCHEDULE

All tobacco products distributors located in Wisconsin must complete this schedule and attach it to their monthly Wisconsin tobacco products tax return (TT-100) when claiming credit for tobacco products that have been short-shipped, refused, or returned to the out-of-state supplier and/or sold to exempt organizations.

RECORD KEEPING

You must keep a complete copy of your return, including this schedule, and all records pertaining to your business for at least four years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison, Wisconsin 53713
(608) 266-8970

or write to: Mail Stop 5-107
PO Box 8900
Madison WI 53708-8900
FAX (608) 261-7049
E-mail: excise@dor.state.wi.us

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g. TT-102).

HOW TO COMPLETE THIS SCHEDULE

Use a single line for each transaction and provide all the information requested. Note: It is not necessary to claim credit for missing tobacco products if the tobacco products in question are received later in the same month in which the shortage occurs. It is also unnecessary to claim credit for an invoice that has been cancelled in its entirety *before shipment takes place*. The canceled invoice should not be reported on the receipt schedule (TT-101) either.

Columns A, B, C, & D – “Roll-Your-Own” (RYO) Tobacco Products

For the purpose of Wisconsin's Tobacco Master Settlement Agreement Law (MSA), “**roll-your-own” tobacco is tobacco that, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.** Invoices containing “roll-your-own” tobacco products require additional reporting on those products. For each invoice affected, enter who you purchased the product from, the manufacturer's name, each brand name of “roll-your-own” tobacco, and the total ounces sold per brand. **Submit in duplicate all pages with Columns A, B, C & D completed.**

Section A - Sales to Exempt Organizations

Line 1 Enter the balance from the previous page on line 1. If there is no previous page, enter zero.

Lines 2-3 Enter the invoice number and date, the name and city of the qualifying organization you shipped to and the tobacco products, including “roll-your-own” tobacco, shipped at *Manufacturer's List Price to distributors (prior to reductions for volume or discount)*.

Line 4 Add the amounts you entered in the column for Untaxed Tobacco Products (including RYO) and also column D, lines 1 through 3, and enter the totals on line 4. Transfer the Grand Total from the last page (Untaxed Tobacco Products column only) to your TT-100, line 2.

Section B – Tobacco Products Returned to Out-of-State Suppliers, Short-Shipped or Refused

Line 5 Enter the balance from the previous page on line 5. If there is no previous page, enter zero.

Lines 6-17 Enter the date and credit memo issued by the supplier and/or the claim form filed with the carrier, the name and state of the supplier against which you are filing a claim, and the total tobacco products (including RYO) at Manufacturer's List Price for which credit is being claimed.

Line 18 Add the amounts you entered in the column for Untaxed Tobacco Products (including RYO) and also column D, lines 5 through 17, and enter the totals on line 18. Transfer the Grand Total from the last page (Untaxed Tobacco Products column only) to your TT-100, line 3.

CAUTIONS IN HANDLING CLAIMS FOR CREDIT

Credit for Short-Shipments – Short-shipments occur when the amounts shipped are less than the amounts invoiced. This may be confirmed by comparing the supplier's invoice with the carrier's freight bill or bill of lading. *The department will allow credit for this type of shortage providing: (1) the freight bill, bill of lading or delivery ticket shows that the actual amount of tobacco products shipped was less than the amount invoiced, and (2) the supplier furnishes you with a credit memo.*

Credit for Refused Tobacco Products – Tobacco products may be refused at the time of delivery when it is found that they have not been ordered, an order was improperly filled, or the product has been damaged. *The department will allow credit for refused tobacco products providing: (1) the freight bill or delivery ticket indicates the specific goods that were refused along with a notation signed by the carrier, and (2) the supplier furnishes you with a credit memo.*

Credit for Returned Tobacco Products – *The department will allow credit for tobacco products that are returned directly to an out-of-state supplier providing: (1) you have a bill of lading from the carrier accepting the shipment, and (2) the supplier furnishes you with a credit memo to cover the receipt of the tobacco products.*

Credit for Destruction of Tobacco Products in Wisconsin – When an out-of-state supplier will not accept the return of tobacco products, a distributor may obtain permission from the department to destroy the tobacco products for credit. *The department will allow credit for destroyed tobacco products providing the following steps are taken. (1) You must submit a written request for instructions to the department. The letter must include the name and address of the out-of-state supplier along with a detailed list of the tobacco products to be destroyed, including product descriptions, quantity of each, and the manufacturer's list price at which credit will be claimed. [If you do not hear from the department within 20 days, you may destroy the product.] (2) You are required to obtain a credit invoice from the supplier. (3) You must have an affidavit stating who witnessed the destruction of the tobacco products and the date of the destruction. (4) You must retain all records with the tobacco tax return on which the credit is taken. Report the credit for destroyed tobacco products on TT-100, line 5. Attach an explanation to the monthly report on which you are claiming credit.*

Credit will not be allowed in any of the preceding instances when the required credit memo needed to substantiate the credit is either not received by you or not retained in your records. This includes where you have reduced your remittance to your supplier in anticipation of receiving a credit memo but have not physically received one.